

Document H-6. This document is a three page letter dated 9/22/66 with a twenty-two page attachment, addressed to Honorable Lester R. Uretz, Chief Counsel, Internal Revenue Service, signed by Michael Rogovin, Assistant Attorney General, Tax Division. This letter is an attorney work product requesting a supplemental investigation of specific persons and organizations as listed on the attachment.

This document is released with deletions. The body of the letter is exempt under 5 U.S.C. 552(b)(5), because it constitutes an attorney work product. The deletions found on page 2 and 5 of the attachments consist of the attorney's request for specific information to be obtained through investigative procedures. These portions are exempt under 5 U.S.C. 552(b)(7)(E), because release would disclose investigative techniques and procedures.

The remaining deleted materials on this document consist of names, addresses, and confidential information pertaining to specific individuals. Release of this portion would constitute an unwarranted invasion of personal privacy and is exempt under 5 U.S.C. 552(b)(7)(C).

Sept 22, 1966

11-6

MR:LMT:MISal lers:meh
154-226-61

Honorable Lester R. Uretz
Chief Counsel
Internal Revenue Service
Washington, D. C. 20224

Re: Founding Church of Scientology v. United States
(Ct. Cl. No. 226-61)
Your ref: JC:AL-469 H:MLJ

Dear Mr. Uretz:

[Redacted text block]

[Redacted text block]

Rec. File

```

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388
389
390
391
392
393
394
395
396
397
398
399
400
401
402
403
404
405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444
445
446
447
448
449
450
451
452
453
454
455
456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505
506
507
508
509
510
511
512
513
514
515
516
517
518
519
520
521
522
523
524
525
526
527
528
529
530
531
532
533
534
535
536
537
538
539
540
541
542
543
544
545
546
547
548
549
550
551
552
553
554
555
556
557
558
559
560
561
562
563
564
565
566
567
568
569
570
571
572
573
574
575
576
577
578
579
580
581
582
583
584
585
586
587
588
589
590
591
592
593
594
595
596
597
598
599
600
601
602
603
604
605
606
607
608
609
610
611
612
613
614
615
616
617
618
619
620
621
622
623
624
625
626
627
628
629
630
631
632
633
634
635
636
637
638
639
640
641
642
643
644
645
646
647
648
649
650
651
652
653
654
655
656
657
658
659
660
661
662
663
664
665
666
667
668
669
670
671
672
673
674
675
676
677
678
679
680
681
682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708
709
710
711
712
713
714
715
716
717
718
719
720
721
722
723
724
725
726
727
728
729
730
731
732
733
734
735
736
737
738
739
740
741
742
743
744
745
746
747
748
749
750
751
752
753
754
755
756
757
758
759
760
761
762
763
764
765
766
767
768
769
770
771
772
773
774
775
776
777
778
779
780
781
782
783
784
785
786
787
788
789
790
791
792
793
794
795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815
816
817
818
819
820
821
822
823
824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852
853
854
855
856
857
858
859
860
861
862
863
864
865
866
867
868
869
870
871
872
873
874
875
876
877
878
879
880
881
882
883
884
885
886
887
888
889
890
891
892
893
894
895
896
897
898
899
900
901
902
903
904
905
906
907
908
909
910
911
912
913
914
915
916
917
918
919
920
921
922
923
924
925
926
927
928
929
930
931
932
933
934
935
936
937
938
939
940
941
942
943
944
945
946
947
948
949
950
951
952
953
954
955
956
957
958
959
960
961
962
963
964
965
966
967
968
969
970
971
972
973
974
975
976
977
978
979
980
981
982
983
984
985
986
987
988
989
990
991
992
993
994
995
996
997
998
999
1000
1001
1002
1003
1004
1005
1006
1007
1008
1009
1010
1011
1012
1013
1014
1015
1016
1017
1018
1019
1020
1021
1022
1023
1024
1025
1026
1027
1028
1029
1030
1031
1032
1033
1034
1035
1036
1037
1038
1039
1040

```

The following table shows the results of the regression analysis for the dependent variable Y (in millions of dollars) against the independent variable X (in millions of dollars). The data is presented in two columns: the first column shows the observed values of Y and X , and the second column shows the predicted values of Y based on the regression equation.

Observed Y	Observed X	Predicted Y
1.2	0.5	1.1
1.5	0.7	1.4
1.8	0.9	1.7
2.1	1.1	2.0
2.4	1.3	2.3
2.7	1.5	2.6
3.0	1.7	2.9
3.3	1.9	3.2
3.6	2.1	3.5
3.9	2.3	3.8
4.2	2.5	4.1
4.5	2.7	4.4
4.8	2.9	4.7
5.1	3.1	5.0
5.4	3.3	5.3
5.7	3.5	5.6
6.0	3.7	5.9
6.3	3.9	6.2
6.6	4.1	6.5
6.9	4.3	6.8
7.2	4.5	7.1
7.5	4.7	7.4
7.8	4.9	7.7
8.1	5.1	8.0
8.4	5.3	8.3
8.7	5.5	8.6
9.0	5.7	8.9
9.3	5.9	9.2
9.6	6.1	9.5
9.9	6.3	9.8
10.2	6.5	10.1
10.5	6.7	10.4
10.8	6.9	10.7
11.1	7.1	11.0
11.4	7.3	11.3
11.7	7.5	11.6
12.0	7.7	11.9
12.3	7.9	12.2
12.6	8.1	12.5
12.9	8.3	12.8
13.2	8.5	13.1
13.5	8.7	13.4
13.8	8.9	13.7
14.1	9.1	14.0
14.4	9.3	14.3
14.7	9.5	14.6
15.0	9.7	14.9
15.3	9.9	15.2
15.6	10.1	15.5
15.9	10.3	15.8
16.2	10.5	16.1
16.5	10.7	16.4
16.8	10.9	16.7
17.1	11.1	17.0
17.4	11.3	17.3
17.7	11.5	17.6
18.0	11.7	17.9
18.3	11.9	18.2
18.6	12.1	18.5
18.9	12.3	18.8
19.2	12.5	19.1
19.5	12.7	19.4
19.8	12.9	19.7
20.1	13.1	20.0
20.4	13.3	20.3
20.7	13.5	20.6
21.0	13.7	20.9
21.3	13.9	21.2
21.6	14.1	21.5
21.9	14.3	21.8
22.2	14.5	22.1
22.5	14.7	22.4
22.8	14.9	22.7
23.1	15.1	23.0
23.4	15.3	23.3
23.7	15.5	23.6
24.0	15.7	23.9
24.3	15.9	24.2
24.6	16.1	24.5
24.9	16.3	24.8
25.2	16.5	25.1
25.5	16.7	25.4
25.8	16.9	25.7
26.1	17.1	26.0
26.4	17.3	26.3
26.7	17.5	26.6
27.0	17.7	26.9
27.3	17.9	27.2
27.6	18.1	27.5
27.9	18.3	27.8
28.2	18.5	28.1
28.5	18.7	28.4
28.8	18.9	28.7
29.1	19.1	29.0
29.4	19.3	29.3
29.7	19.5	29.6
30.0	19.7	29.9
30.3	19.9	30.2
30.6	20.1	30.5
30.9	20.3	30.8
31.2	20.5	31.1
31.5	20.7	31.4
31.8	20.9	31.7
32.1	21.1	32.0
32.4	21.3	32.3
32.7	21.5	32.6
33.0	21.7	32.9
33.3	21.9	33.2
33.6	22.1	33.5
33.9	22.3	33.8
34.2	22.5	34.1
34.5	22.7	34.4
34.8	22.9	34.7
35.1	23.1	35.0
35.4	23.3	35.3
35.7	23.5	35.6
36.0	23.7	35.9
36.3	23.9	36.2
36.6	24.1	36.5
36.9	24.3	36.8
37.2	24.5	37.1
37.5	24.7	37.4
37.8	24.9	37.7
38.1	25.1	38.0
38.4	25.3	38.3
38.7	25.5	38.6

Thank you for your assistance.

Sincerely yours,

MITCHELL ROGOVIN
Assistant Attorney General
Tax Division

Re: -
LESLIE M. TURNER
Chief, Court of Claims Section

Enclosures

FOUNDING CHURCH OF SCIENTOLOGY

I

SCIENTOLOGY GROUPS AND AFFILIATES

A. The following organizations are listed as scientology churches in the United States:

1. The Founding Church of Scientology
1812 - 19th Street, Northwest
Washington, D. C.

(a) Distribution Center, Inc.
2. The Church of Scientology of California
1089 South Hoover
Los Angeles, California
3. The Founding Church of Scientology of New York
200 West 24th Street, Suite 401
New York, New York
4. The Founding Church of Scientology of Michigan
18212 James Couzens Highway
Detroit, Michigan
5. The Church of Scientology of Buffalo
87 Elmwood Avenue
Buffalo, New York
6. The Founding Church of Scientology of British Columbia
3660 East Hastings Street
Vancouver, British Columbia
Canada
7. The Church of Scientology of San Diego
3693 Fifth Avenue
San Diego, California
8. The Founding Church of Scientology of Texas
4812 West Mockingbird Lane
Dallas, Texas

9. The Church of Scientology of Washington State
1112 Fourth Avenue
Seattle, Washington
10. The Founding Church of Scientology of Florida
37 South West 11th Street
Miami, Florida

Scientology, U.S.A.*
The Academy of Scientology*
Hubbard Guidance Center*
Society of Consulting Ministers*
American Society for Disaster Relief*
Freudian Foundation of America*
Church of American Science*
Radiation Research*

1812 - 19th Street, Northwest, Washington, D.C.

Personal Efficiency Foundation²
Pan American Friends Foundation of Washington, D.C.²
National Academy of American Psychology²
Hubbard Dianotic Research Foundation²
School of Gnostics, P.O.Box 346, Crewe, Virginia
Sequoia University, 915 South Grandview,
Los Angeles, California
A Church of American Science, 2812 Ruggent Street,
Berkeley, California
Scientology Council, 7079 Hollywood Blvd.
Hollywood, California
Hubbard Guidance Center, Academy of Scientology
Los Angeles, California
Scientific Press, Inc., Box 634, Wichita, Kansas
Allied Scientists of the World, 211 East Douglas
Wichita, Kansas
Allied Scientists of the World, Denver, Colorado
International Library of Arts and Sciences
211 West Douglas, Wichita, Kansas

6/ 1612 - 19th Street, Northwest, Washington, D.C.

B. The following organizations are listed as members of the International Hubbard Association of Scientologists, International (H.A.S.I.) and the Hubbard Communication Office (H.C.O.):

1. The Hubbard Communications Office World Wide
Saint Hill Manor, East Grinstead
Sussex, England
2. HASI and HCO London
37 Fitzroy Street
London, W. 1, England
3. HASI and HCO Sydney
95 Riley Street
Sydney, N.S.W., Australia
4. HASI and HCO Melbourne
157 Spring Street, Melbourne
Victoria, Australia
5. HASI and HCO Durban
Lincoln House, Masonic Grove
Durban, Natal, South Africa
6. HASI Berlin
Stansfield, Berlin-Dahlem
AmSchulerheim 4, Western Germany
7. HASI and HCO Port Elizabeth
Lyndon, Park Drive, Port Elizabeth
South Africa (P.O.Box 1078)
8. HASI and HCO Johannesburg
27 Hancock Street, Joubert Park
Johannesburg, South Africa
9. HASI and HCO Auckland
86 Dominion Road, Mount Eden
Auckland, New Zealand

10. HIASI Capetown
Seafarer House, Orange Street
Gardens, Capetown, South Africa

11. HIASI France
Campbell, 3 Avenue du General Leclerc
Paris XIVe, France

FOCUSING CRYSTAL OF SCIENTOLOGY

11

L. RON HUBBARD'S ACADEMIC
AND PROFESSIONAL BACKGROUND

In a pamphlet issued by L. Ron Hubbard in 1961, entitled "What is Scientology", he refers to himself as "Doctor Hubbard, educated in advanced physics and higher mathematics and also a student of Sigmund Freud and others, began his present researches thirty years ago at George Washington University. The dramatic result has been Scientology * * *." We request that the following biographical background information be investigated in order to verify its validity. Please obtain certified copies of Mr. Hubbard's academic and extra-curricular record from the school registrars.

1. Union High School
Bremerton, Washington

[The record indicates that Mr. Hubbard attended Union High School in 1926.]

2. Helena High School
Helena, Montana

[The record indicates that Mr. Hubbard attended Helena High School in 1927 and 1928; he was expelled on May 11, 1928, because of low grades.]

3. Woodward Preparatory School
[Southeastern University of the Young Men's Christian Association]
Washington, D. C.

4. George Washington University
2029 G Street, N. W.
Washington, D. C.

[It appears that Lafayette Ronald Hubbard was admitted to George Washington University on September 24, 1930, to the School of Engineering with a major in civil engineering. Mr. Hubbard claims to have received a chemical engineering degree from the University.]

5. Sequoia University of California
915 South Oxford Avenue
Los Angeles, California

[The record indicates that L. Ron Hubbard received a Ph.D. from Sequoia University in 1950. It appears that prior to the issuance of his degree, Hubbard purchased this "University", which previously rendered degrees to chiropractors. Presently, Sequoia University operates a Department of Scientology issuing bachelors, masters and doctor's degrees; no residency is required. Please obtain a copy of the charter of this school; inquire as to the standing of the school with the State of California Education Department; ascertain the names and addresses of the Dean and Lecturers at this institution.]

6. Commander Tompson (M.C.)
United States Navy

[Hubbard claims that he was trained in psycho-analyses by Commander Tompson in Washington, D.C. Hubbard further claims that Commander Tompson studied personally with Freud and instituted psycho-analyses in the U.S. Navy for use in flight surgery.]

7. Dr. William Alan White
St. Elizabeths Hospital
Congressional Heights, Washington, D.C.

[Mr. Hubbard claims that he was trained by a Dr. William Alan White, then Superintendent of St. Elizabeths Hospital, a Government asylum.]

8. U. S. Public Health Office
Gerontological Unit

[Mr. Hubbard alleges that in 1947 he published a book for the Gerontological Society called "Scientology A New Science".]

9. U. S. Veterans Administration
Administrator of Veterans Affairs
Vermont Avenue - Between H & I Streets, N.W.
Washington, D.C.

[Our investigation indicates that LaFayette Ron Hubbard, Naval Serial No. 113392, is drawing a 30% disability for claims of arthritis incurred while serving in the U.S. Navy. We would appreciate verification of this information and any other information which might aid our investigation of the background of this individual.]

10. Mrs. Sara Northrup Hubbard
[No known address]

[In the Superior Court of Los Angeles County on April 23, 1951, an action was taken by Mrs. Sara Northrup Hubbard, wife of L. Ron Hubbard, against Mr. Hubbard on charges of kidnapping of their child, torture and bigamy. This case number is believed to be "A(or H) C35879" filed April 24, 1951. A summons was issued to Mr. L. Ron Hubbard, summons number is D-414,492. Warner and Jackson, attorneys located at 639 South Spring Street, Los Angeles, handled this action. Of particular interest also is the fact that Mrs. Sara Hubbard on June 11, 1951, withdrew all statements which she had made against L. Ron Hubbard. The reasons for this withdrawal are unknown. We are desirous of obtaining information concerning the marriage of Mr. Hubbard to Sara N. Hubbard. The marriage date is said to be August 10, 1946; however, the location is unknown. We suggest that the law offices of Warner and Jackson be contacted as to the present location of Sara N. Hubbard, and that she be interviewed extensively as to her knowledge of the scientology and dianetic movements.]

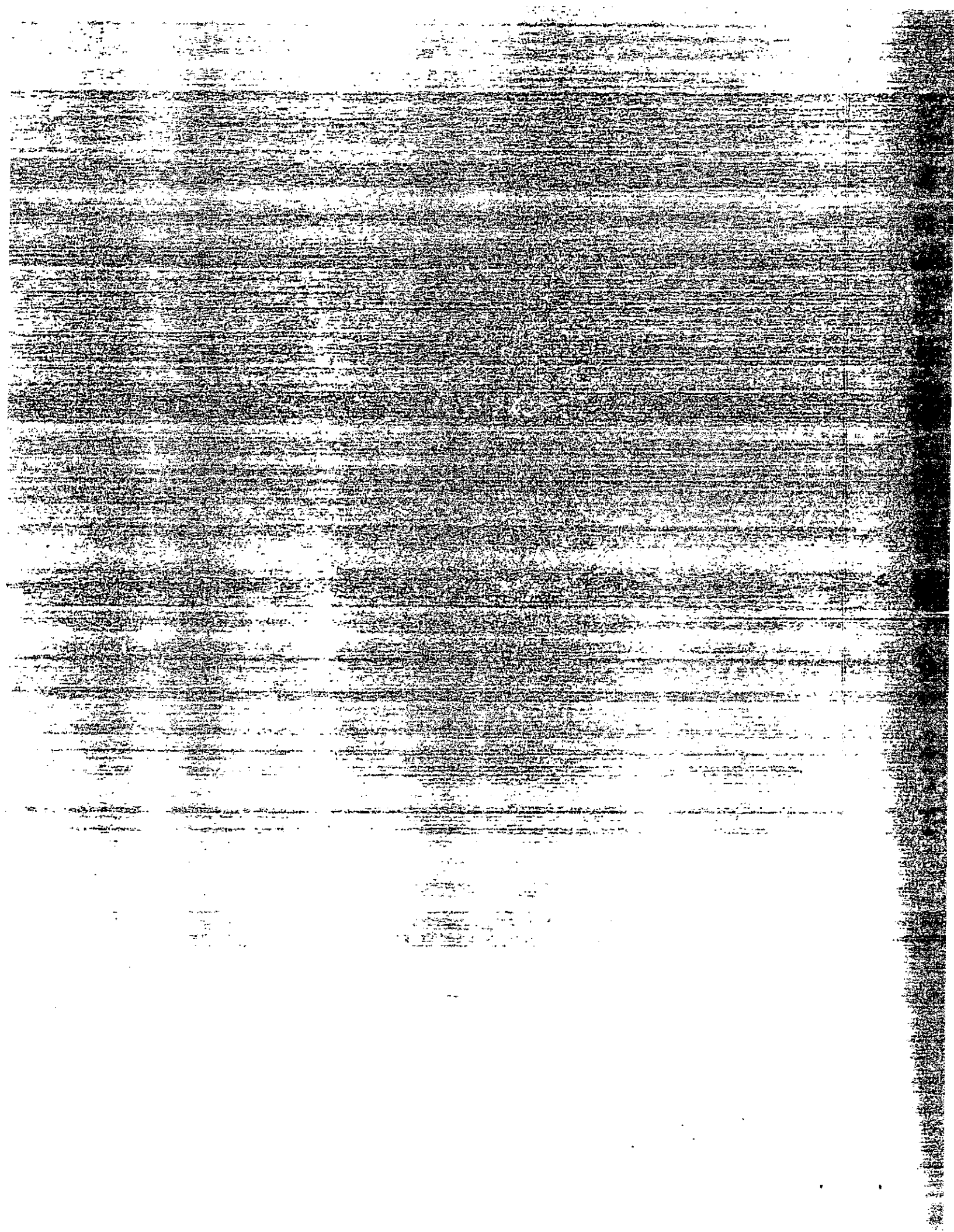
FOUNDED CHURCH OF SCIENTOLOGY

III

COMPLAINTS RECEIVED BY PUBLIC AND PRIVATE ORGANIZATIONS INVOLVING THE SCIENTOLOGICAL MOVEMENT

During the interview of the following individuals, please determine whether the scientological organization maintained that they could cure a subject's disease or ailment; also determine the individual's understanding as to whether he must have a religious belief in the particular tenets of scientology in order to achieve improvement. In other words, whether the faith of the subject is an essential element of his treatment.

A. East:



B. South-Southwest:

1. Dr. Roland Walker, Jr.
Internist
Norfolk, Virginia

[During 1950 and 1951, a Roland Walker, Jr., M.D., was said to be a sponsor of the Dianetics movement in the Washington, D. C., area. Dr. Walker was an internist at Norfolk, Virginia. Dr. Walker disassociated himself with the Dianetics movement due to practices with which he objected.]

Please make an attempt to locate Dr. Walker in the Norfolk area with view toward interviewing him concerning his connection with Dianetics and reasons for his disassociation. The AMA Journal does not list Dr. Walker, however, he may not be a member of the local medical society.]


```
#include <iostream>
using namespace std;

int main() {
    int n;
    cin >> n;
    while(n-->0) {
        string s;
        cin >> s;
        if(s[0] == 'A') {
            cout << "Alice won" << endl;
        } else {
            cout << "Bob won" << endl;
        }
    }
}
```

1. **Introduction**
 The purpose of this report is to analyze the impact of climate change on the global economy and to propose effective strategies for mitigation and adaptation. The report is structured as follows: Section 2 discusses the current state of climate change, Section 3 explores the economic impacts, and Section 4 presents policy recommendations.

2. **Current State of Climate Change**
 Climate change is a global phenomenon characterized by a significant increase in average global temperatures, rising sea levels, and more frequent extreme weather events. The Intergovernmental Panel on Climate Change (IPCC) reports that human activities, particularly the burning of fossil fuels, are the primary drivers of these changes.

3. **Economic Impacts**
 Climate change has profound economic implications. It affects agricultural productivity, leading to food shortages and price increases. Infrastructure damage from extreme weather events results in significant financial losses. Additionally, the health sector faces increased costs due to the spread of diseases in warmer climates.

4. **Policy Recommendations**
 To address these challenges, governments and international organizations must implement comprehensive policies. Key recommendations include:

- Carbon Pricing:** Implementing carbon taxes or cap-and-trade systems to reduce greenhouse gas emissions.
- Renewable Energy Transition:** Investing in research and development for solar, wind, and other renewable energy sources.
- Adaptation Measures:** Enhancing infrastructure resilience and developing early warning systems for natural disasters.
- International Cooperation:** Strengthening global agreements like the Paris Agreement to ensure coordinated action.

Conclusion: Addressing climate change is not only an environmental imperative but also an economic necessity. Proactive measures are essential to minimize the adverse effects on the global economy and ensure a sustainable future for all.

姓名	性别	年龄	籍贯	民族	文化程度	职业	工作单位	住址	电话	备注
王德胜	男	45	山东	汉族	高中	工人	山东钢铁厂	济南市	1234	
李秀英	女	38	河北	汉族	初中	教师	石家庄市	石家庄市	5678	
张国强	男	52	河南	汉族	大学	工程师	河南省设计院	郑州市	9012	
刘小红	女	28	湖北	汉族	高中	护士	武汉市第一医院	武汉市	3456	
陈为民	男	40	四川	汉族	初中	农民	四川省农村	成都市	7890	
赵子龙	男	35	广东	汉族	大学	教授	中山大学	广州市	2345	
周大伟	男	50	浙江	汉族	高中	工人	浙江纺织厂	绍兴市	6789	
吴小芳	女	30	湖南	汉族	初中	售货员	长沙市百货公司	长沙市	0123	
孙建国	男	48	安徽	汉族	大学	研究员	中国科学院	北京市	4567	
郑晓梅	女	33	江西	汉族	高中	医生	南昌市第一医院	南昌市	8901	
冯志强	男	42	广西	汉族	初中	工人	广西壮族自治区	南宁市	2109	
马永红	女	25	福建	汉族	高中	教师	福建省教育厅	福州市	5432	
徐文彬	男	55	山西	汉族	大学	教授	山西大学	太原市	9876	
黄丽娟	女	36	陕西	汉族	初中	工人	陕西省纺织厂	西安市	1098	
郭为民	男	44	甘肃	汉族	高中	工人	甘肃省工业局	兰州市	3210	
李国强	男	39	青海	汉族	大学	研究员	中国科学院	北京市	6543	
王小红	女	29	宁夏	汉族	高中	教师	宁夏回族自治区	银川市	0987	
张为民	男	47	内蒙古	汉族	初中	工人	内蒙古自治区	呼和浩特市	4321	
刘志强	男	34	新疆	汉族	高中	工人	新疆维吾尔自治区	乌鲁木齐市	7654	
陈永红	女	27	西藏	汉族	初中	教师	西藏自治区	拉萨市	2109	
赵国强	男	41	海南	汉族	高中	工人	海南省工业局	海口市	5432	
周大伟	男	50	香港	汉族	大学	教授	香港大学	香港	9876	
吴小芳	女	30	澳门	汉族	高中	教师	澳门大学	澳门	1098	
孙建国	男	48	台湾	汉族	大学	教授	台湾大学	台北市	3210	
郑晓梅	女	33	海外	汉族	初中	工人	海外工业区	海外	6543	
冯志强	男	42	海外	汉族	高中	工人	海外工业区	海外	0987	
马永红	女	25	海外	汉族	初中	工人	海外工业区	海外	4321	
徐文彬	男	55	海外	汉族	高中	工人	海外工业区	海外	7654	
黄丽娟	女	36	海外	汉族	初中	工人	海外工业区	海外	2109	
郭为民	男	44	海外	汉族	高中	工人	海外工业区	海外	5432	
李国强	男	39	海外	汉族	初中	工人	海外工业区	海外	9876	
王小红	女	29	海外	汉族	高中	工人	海外工业区	海外	1098	
张为民	男	47	海外	汉族	初中	工人	海外工业区	海外	3210	
刘志强	男	34	海外	汉族	高中	工人	海外工业区	海外	6543	
陈永红	女	27	海外	汉族	初中	工人	海外工业区	海外	0987	
赵国强	男	41	海外	汉族	高中	工人	海外工业区	海外	4321	
周大伟	男	50	海外	汉族	初中	工人	海外工业区	海外	7654	
吴小芳	女	30	海外	汉族	高中	工人	海外工业区	海外	2109	
孙建国	男	48	海外	汉族	初中	工人	海外工业区	海外	5432	
郑晓梅	女	33	海外	汉族	高中	工人	海外工业区	海外	9876	
冯志强	男	42	海外	汉族	初中	工人	海外工业区	海外	1098	
马永红	女	25	海外	汉族	高中	工人	海外工业区	海外	3210	
徐文彬	男	55	海外	汉族	初中	工人	海外工业区	海外	6543	
黄丽娟	女	36	海外	汉族	高中	工人	海外工业区	海外	0987	
郭为民	男	44	海外	汉族	初中	工人	海外工业区	海外	4321	
李国强	男	39	海外	汉族	高中	工人	海外工业区	海外	7654	
王小红	女	29	海外	汉族	初中	工人	海外工业区	海外	2109	
张为民	男	47	海外	汉族	高中	工人	海外工业区	海外	5432	
刘志强	男	34	海外	汉族	初中	工人	海外工业区	海外	9876	
陈永红	女	27	海外	汉族	高中	工人	海外工业区	海外	1098	
赵国强	男	41	海外	汉族	初中	工人	海外工业区	海外	3210	
周大伟	男	50	海外	汉族	高中	工人	海外工业区	海外	6543	
吴小芳	女	30	海外							

[illegible]

THE SECRETARY OF THE ARMY
WASHINGTON, D. C.
JAN 10 1964
MEMORANDUM FOR THE SECRETARY OF THE ARMY
SUBJECT: [Illegible]
[The following text is extremely faint and largely illegible due to the quality of the scan. It appears to be a memorandum detailing military or administrative matters.]

[The following text is also extremely faint and largely illegible. It continues the memorandum from the top section, discussing various points related to the subject matter.]

September 22, 1966

7-6

MR:LT:NISanders:meh
154-226-61

Honorable Lester R. Uretz
Chief Counsel
Internal Revenue Service
Washington, D. C. 20224

Re: Founding Church of Scientology v. United States
(Ct. Cl. No. 226-61)

Your ref: CC:RL-469 HRLJ

Dear Mr. Uretz:

The principal issue in the above-stated case is whether the alleged church is exempt from federal income taxation as a religious organization within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954. As we view it, there are essentially two questions involved in our case. The first is whether scientology is a "religion". The second is whether the alleged church is really a profit-making organization for certain individuals.

This organization was founded by L. Ron Hubbard, a science-fiction writer in 1955, as an outgrowth of an earlier movement called "Dianetics". The alleged church is located at 1312 - 19th Street, N. W., Washington, D. C., with branches in almost every major city in the United States. It is part of an international organization with headquarters in England, and branches in France; West Germany; Australia; New Zealand; and South Africa.

L. Ron Hubbard who is still the leader of scientology explains in his literature that it was established as a church in order to be protected from medical practice laws and to provide the practitioners with an avenue of access as ministers into hospitals, insane asylums, penitentiaries and other restricted places. The church organization

Pers. File

has also been described to individuals by its members to be a "tax dodge". Consequently, many individuals untrained in psychiatry have become practitioners of the organization and have made their activities a means of livelihood.

During the taxable years in issue, the organization promoted and sold an electrical device called the "E-Meter" for the auditing of individuals, who paid \$22 an hour for this service; an electric current was passed through the subject as in a lie-detector causing certain neurophysical effects. It marketed a pill called "Dianazone" which it claimed could prevent the radiation effects resulting from atomic bomb testing.

Moreover, it appears that the Founding Church claims the ability to cure diseases, including cancer, having discovered the ultimate secrets of life and the universe. On January 4, 1963, approximately 14 deputy marshals and several Food and Drug Administration inspectors seized at least 100 packages and boxes of pamphlets and several dozen boxes of electrical gadgets as the Government moved against its Washington headquarters. This action has resulted in a considerable amount of publicity and congressional inquiry, since the "church" argues that the gadgets are religious instruments for use as part of its "confessional". Additional complaints regarding the Founding Church's operations have been made to local police stations, medical associations, psychiatric associations, better business bureaus and state welfare departments.

In the preparation of our defense in this case, we desire certain information concerning the various scientological organizations and individuals connected therewith. We are especially interested in developing evidence and witnesses knowledgeable in the background and operations of this organization and its affiliates. Accordingly, we have attached a list of known scientological groups and affiliates, individuals active in the movement, and public and private organizations which have received serious complaints regarding scientology operations.

We are also interested in substantiating the validity of L. Ron Hubbard's academic and professional background.

We, therefore, request that a supplemental investigation be instituted in order to ascertain in detail the specified information. If any of the individuals interviewed might be unable as witnesses in this case, it would be most helpful if you could indicate their names and business addresses. Copies of correspondence, books, accounts or other tangible things relevant to the above-mentioned issues should also be made.

Thank you for your assistance.

Sincerely yours,

MITCHELL ROGOVIN
Assistant Attorney General
Tax Division

By: LYLE M. TURNER
Chief, Court of Claims Section

Enclosures

FOUNDING CHURCH OF SCIENTOLOGY

I

SCIENTOLOGY GROUPS AND AFFILIATES

A. The following organizations are listed as scientology churches in the United States:

1. The Founding Church of Scientology
1812 - 19th Street, Northwest
Washington, D. C.

(a) Distribution Center, Inc.
2. The Church of Scientology of California
1089 South Hoover
Los Angeles, California
3. The Founding Church of Scientology of New York
200 West 24th Street, Suite 401
New York, New York
4. The Founding Church of Scientology of Michigan
18212 James Couzens Highway
Detroit, Michigan
5. The Church of Scientology of Buffalo
87 Elmwood Avenue
Buffalo, New York
6. The Founding Church of Scientology of British Columbia
3660 East Hastings Street
Vancouver, British Columbia
Canada
7. The Church of Scientology of San Diego
3693 Fifth Avenue
San Diego, California
8. The Founding Church of Scientology of Texas
4612 West Mockingbird Lane
Dallas, Texas

9. The Church of Scientology of Washington State
1112 Fourth Avenue
Seattle, Washington
10. The Founding Church of Scientology of Florida
37 South West 11th Street
Miami, Florida

We request that the following information be ascertained:

(1) Are any of the above-listed scientological organizations specifically exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954? If so, consideration should be given to the revocation of their exempt organization status prior to the trial of this case.

(2) We request certified copies of the corporate charter and by-laws and copies of the federal income tax returns filed by the above-listed organizations for the taxable years 1955 through 1959.

(3) We request that a supplemental investigation be initiated regarding the operations of the above-listed organizations. The investigation should include the national and local Better Business Bureaus, local Police Departments, State Licensing Boards, American Medical Association, and American Psychiatric Society.

In addition, we believe that the following organizations are or have been affiliated with the scientology movement in this Country:

Scientology, U.S.A.*
The Academy of Scientology*
Hubbard Guidance Center*
Society of Consulting Ministers*
American Society for Disaster Relief*
Freudian Foundation of America*
Church of American Science*
Radiation Research*

*/ 1812 - 19th Street, Northwest, Washington, D.C.

Personal Efficiency Foundation^a
Pan American Friends Foundation of Washington, D.C.^a
National Academy of American Psychology^a
Hubbard Dianotic Research Foundation^a
School of Gnostics, P.O.Box 346, Crewe, Virginia
Sequoia University, 915 South Grandview,
Los Angeles, California
A Church of American Science, 2812 Regent Street,
Berkeley, California
Scientology Council, 7070 Hollywood Blvd.
Hollywood, California
Hubbard Guidance Center, Academy of Scientology
Los Angeles, California
Scientific Press, Inc., Box 634, Wichita, Kansas
Allied Scientists of the World, 211 East Douglas
Wichita, Kansas
Allied Scientists of the World, Denver, Colorado
International Library of Arts and Sciences
211 West Douglas, Wichita, Kansas

B. The following organizations are listed as members of the International Hubbard Association of Scientologists, International (H.A.S.I.) and the Hubbard Communication Office (H.C.O.):

1. The Hubbard Communications Office World Wide
Saint Hill Manor, East Grinstead
Sussex, England
2. HASI and HCO London
37 Fitzroy Street
London, W. 1, England
3. HASI and HCO Sydney
95 Riley Street
Sydney, N.S.W., Australia
4. HASI and HCO Melbourne
157 Spring Street, Melbourne
Victoria, Australia
5. HASI and HCO Durban
Lincoln House, Masonic Grove
Durban, Natal, South Africa
6. HASI Berlin
Stansfield, Berlin-Dahlem
AmSchulerheim 4, Western Germany
7. HASI and HCO Port Elizabeth
Lyndon, Park Drive, Port Elizabeth
South Africa (P.O.Box 1078)
8. HASI and HCO Johannesburg
27 Hancock Street, Joubert Park
Johannesburg, South Africa
9. HASI and HCO Auckland
86 Dominion Road, Mount Eden
Auckland, New Zealand

10. HASTI Capetown
Seafare House, Orange Street
Gardens, Capetown, South Africa
11. HASTI France
Campbell, 3 Avenue du General Leclerc
Paris XIVe, France

We request certified copies of the corporate charter and by-laws and copies of the foreign tax returns filed by the above-listed organizations for the taxable years 1955 through 1959. Moreover, we request that a supplemental investigation be initiated in each of the above cities as to the operations of the scientology organizations therein. Specific inquiries should be made with the governmental bodies and local police departments. We have been informed that the Hubbard Association of Scientologists, International does not claim to be a "religious" body outside of Continental United States. Accordingly, we desire information in this regard.

FOUNDING CHURCH OF SCIENTOLOGY

II

L. RON HUBBARD'S ACADEMIC AND PROFESSIONAL BACKGROUND

In a pamphlet issued by L. Ron Hubbard in 1961, entitled "What is Scientology", he refers to himself as "Doctor Hubbard, educated in advanced physics and higher mathematics and also a student of Sigmund Freud and others, began his present researches thirty years ago at George Washington University. The dramatic result has been Scientology * * *." We request that the following biographical background information be investigated in order to verify its validity. Please obtain certified copies of Mr. Hubbard's academic and extra-curricular record from the school registrars.

1. Union High School
Bremerton, Washington

[The record indicates that Mr. Hubbard attended Union High School in 1926.]

2. Helena High School
Helena, Montana

[The record indicates that Mr. Hubbard attended Helena High School in 1927 and 1928; he was expelled on May 11, 1928, because of low grades.]

3. Woodward Preparatory School
[Southeastern University of the Young Men's Christian Association]
Washington, D. C.

4. George Washington University
2029 G Street, N. W.
Washington, D. C.

[It appears that Lafayette Ronald Hubbard was admitted to George Washington University on September 24, 1930, to the School of Engineering with a major in civil engineering. Mr. Hubbard claims to have received a chemical engineering degree from the University.]

5. Sequoia University of California
915 South Oxford Avenue
Los Angeles, California

[The record indicates that L. Ron Hubbard received a Ph.D. from Sequoia University in 1950. It appears that prior to the issuance of his degree, Hubbard purchased this "University", which previously rendered degrees to chiropractors. Presently, Sequoia University operates a Department of Scientology issuing bachelors, masters and doctor's degrees; no residency is required. Please obtain a copy of the charter of this school; inquire as to the standing of the school with the State of California Education Department; ascertain the names and addresses of the Dean and Lecturers at this institution.]

6. Commander Tompson (M.C.)
United States Navy

[Hubbard claims that he was trained in psycho-analysis by Commander Tompson in Washington, D.C. Hubbard further claims that Commander Tompson studied personally with Freud and instituted psycho-analysis in the U.S. Navy for use in flight surgery.]

7. Dr. William Alan White
St. Elizabeths Hospital
Congressional Heights, Washington, D.C.

[Mr. Hubbard claims that he was trained by a Dr. William Alan White, then Superintendent of St. Elizabeths Hospital, a Government asylum.]

8. U. S. Public Health Office
Gerontological Unit

[Mr. Hubbard alleges that in 1947 he published a book for the Gerontological Society called "Scientology A New Science".]

9. U. S. Veterans Administration
Administrator of Veterans Affairs
Vermont Avenue - Between H & I Streets, N.W.
Washington, D.C.

[Our investigation indicates that LaFayette Ron Hubbard, Naval Serial No. 113392, is drawing a 30% disability for claims of arthritis incurred while serving in the U.S. Navy. We would appreciate verification of this information and any other information which might aid our investigation of the background of this individual.]

10. Mrs. Sara Northrup Hubbard
[No known address]

[In the Superior Court of Los Angeles County on April 23, 1951, an action was taken by Mrs. Sara Northrup Hubbard, wife of L. Ron Hubbard, against Mr. Hubbard on charges of kidnapping of their child, torture and bigamy. This case number is believed to be "A(or H) C35879" filed April 24, 1951. A summons was issued to Mr. L. Ron Hubbard, summons number is D-414,498. Warner and Jackson, attorneys located at 639 South Spring Street, Los Angeles, handled this action. Of particular interest also is the fact that Mrs. Sara Hubbard on June 11, 1951, withdrew all statements which she had made against L. Ron Hubbard. The reasons for this withdrawal are unknown. We are desirous of obtaining information concerning the marriage of Mr. Hubbard to Sara N. Hubbard. The marriage date is said to be August 10, 1946; however, the location is unknown. We suggest that the law offices of Warner and Jackson be contacted as to the present location of Sara N. Hubbard, and that she be interviewed extensively as to her knowledge of the scientology and dianetic movements.]

FOUNDING CHURCH OF SCIENTOLOGY

III

COMPLAINTS RECEIVED BY PUBLIC AND PRIVATE ORGANIZATIONS INVOLVING THE SCIENTOLOGICAL MOVEMENT

During the interview of the following individuals, please determine whether the scientological organization maintained that they could cure a subject's disease or ailment; also determine the individual's understanding as to whether he must have a religious belief in the particular tenets of scientology in order to achieve improvement. In other words, whether the faith of the subject is an essential element of his treatment.

A. East:

1. Mr. Martin Ballard
Coordinating Minister of the
Universal Christian Church
8648 Oakleigh Road
Baltimore, Maryland

[Mr. Ballard originally wrote the Food & Drug Administration on January 14, 1963. In a letter dated February 6, 1963, he indicated that the officers of the Hubbard Guidance Center have been trying to entice him to take courses at very high prices. He stated that he has kept most of the correspondence. Please ascertain what information Mr. Ballard has concerning this organization.]

2. Mr. Robert Waller
Mrs. Dorothy Waller
3540 Bryan Place
Elmyre, New York

[It appears that both Robert and Dorothy Waller, husband and wife, were active in the scientology movement. Robert Waller's declared reason for attending the "church" was to rid himself of a disturbing and disabling set of

pains in his back, shoulder, neck, as well as severe headache attacks. Both Mr. and Mrs. Waller indicated that they had received no benefits from the organization's practices. Mr. Waller characterized the whole matter on which he had expended several thousand dollars as being nothing more than a good parlor game.]

3. Anna W. Perkins, M.D.
Westerlo Albany County
Albany, N. New York

[Dr. Perkins complained to the American Medical Association in a letter dated April 20, 1962, about a scientology practitioner, Neil R. Brown, Albany, New York, who was treating one of Dr. Perkins' patients.]

4. Mr. Arthur Ceppos, President
Hermitage House
New York, New York

[Mr. Ceppos published L. Ron Hubbard's book, "Dianetics" and became executive vice president of the Dianetics Foundation of New Jersey in 1950. He severed his association from the movement in 1953.]

5. Mr. Irving Garfield
2255 Bard Boulevard
Camden, New Jersey

[Irving Garfield, who is allegedly a graduate of the Founding Church, interested certain individuals in speech therapy for a very high fee.]

6. Pinkerton Detective Agency
Baltimore, Maryland

[The Pinkerton Detective Agency of Baltimore, Maryland, reportedly made an investigation of L. Ron Hubbard and his associations on January 22, 1957. Please obtain full information as to their investigation and findings.]

7. Miss Christine C. Free
2107 Canterdale Road
Baltimore, Maryland

[Miss Free is listed in an old Ability magazine as a scientologist. Please determine if she is a franchise holder and her understanding of the operation of the subject firm.]

An individual by the name of Pinkham of 3611 Mary Avenue, Baltimore, Maryland, should also be interviewed to determine his or her connection with the above firm. Determine if the Pinkham individual is a franchise holder.]

8. Mrs. Roy A. Parker, Jr.
5203 Joan Lane, Southeast
Washington 22, D. C.

[Mrs. Parker complained to the Bureau of Investigation of the American Medical Association on November 28, 1952, regarding her brother who was treated at the Hubbard Dianetic Foundation, Wichita, Kansas, and eventually was put in the Oregon State Hospital, Salem, Oregon.]

B. South-Southwest:

1. Dr. Roland Walker, Jr.
Internist
Norfolk, Virginia

[During 1950 and 1951, a Roland Walker, Jr., M.D., was said to be a sponsor of the Dianetics movement in the Washington, D. C., area. Dr. Walker was an internist at Norfolk, Virginia. Dr. Walker disassociated himself with the Dianetics movement due to practices with which he objected.]

Please make an attempt to locate Dr. Walker in the Norfolk area with view toward interviewing him concerning his connection with Dianetics and reasons for his disassociation. The AMA Journal does not list Dr. Walker, however, he may not be a member of the local medical society.]

2. Dr. Miall P. MacAllister
Department of Anesthesiology
Medical College of Virginia
Richmond, Virginia

[Dr. MacAllister, of the Department of Anesthesiology, treated an individual who was being processed by the Hubbard organization. Dr. MacAllister complained to the Postal authorities of fraud. Please contact Dr. MacAllister to determine his knowledge of the organization and the name and medical records of the patient.]

3. Mrs. Pearl Berman
6277 Southwest 10 Terrace
Miami, Florida

[In April, 1960, Mrs. Berman complained to the Post Office Department that her son was being defrauded by the Hubbard organization. The

boy claimed that scientology could cure radiation burns and numerous other diseases. Please interview Mrs. Berman to determine her knowledge of the operations of the organization. Follow up with an interview with her son.]

4. Mr. Kermit V. Miller
3628 Southwest 58th Avenue
Hollywood, Florida

[Mr. Kermit V. Miller complained about the activities of the "scientology group" in Florida in a letter to the Saturday Evening Post dated September 10, 1963. Please inquire as to evidence he might have which would be useful to the Government in proof of the above-stated case.]

5. Mr. Kermit V. Miller
3628 S.W. 58th Avenue
Hollywood, Florida

[On February 5, 1963, Mr. Miller wrote to President Kennedy indicating that this organization is assuming religious identity in order to:

1. Avoid taxes;
2. Practice medicine without a license;
3. Use U. S. mail for fraudulent schemes.

Please determine if Mr. Miller can document any of these charges.]

6. Rev. William H. Foster
Trinity Presbyterian Church
16th and Inglewood Streets
Arlington, Virginia

7. Rev. R. Matthew Lynn
Pastor
First Presbyterian Church
Midland, Texas

[In 1962, Reverend Lynn's son, who had certain marital problems, became interested in Scientology in Washington. As a result, Reverend Lynn phoned Reverend Foster and asked him to do whatever he could to dissuade the boy from his association with the cult. Since returning to Texas, the son returned to college, completed his education, and now is practicing law in Austin, Texas. It would appear that the son should be willing to give us quite a bit of information about the Founding Church of Scientology. Inasmuch as he has a law degree, he should make an excellent witness.]

8. Mr. James Tiller
P. O. Box 1281
Hooks, Texas

[Mr. James Tiller complained to the American Medical Association in a letter dated July 20, 1960, that his brother, Howard O. Tiller, was treated by the Founding Church of Scientology for what was subsequently diagnosed by the University of Texas Medical Center at Galveston, as a malignant brain tumor. A copy of Howard Tiller's medical records at the University of Texas Medical Center should be obtained.]

C. Mid-West:

1. Pearl E. Harlan (Mrs. John A. Harlan)
9720 South Prospect Avenue
Chicago 43, Illinois

[Pearl Harlan has been a Hubbard Certified Auditor since 1956. She sincerely believes in the movement as a science but disagrees that it is a religion. She has offered her files on scientology to the Food & Drug Administration in their legal action against the E meters. Her husband, John A. Harlan, is in possession of an E meter and manual obtained in 1959.

She was "audited" by Roy Justin, who became her unwanted house guest for approximately nine months. We believe that this man is wanted by the FBI and the Chicago police as an escaped inmate of St. Elizabeth's Hospital (for the insane) of Washington, D. C., and for the rape of a two year old child in Chicago after leaving her residence. He has made two attempts to abduct her daughters.

Since these events, Pearl Harlan has corresponded vigorously with leaders of the scientology movement in an effort to protest the approval of "auditors" of the caliber of men as Roy Justin to represent the movement. She is correct in that there is very little mention of God by their church.

We believe that she may be a useful witness for our case. We are unsure of the position of her husband in this regard and although we understand he was greatly shocked to find that Roy Justin was an escaped sex criminal, we do not know where his allegiance lies.]

2. Mr. Ross Moshier
4100 Elmridge Road
Dayton, Ohio

[Ross Moshier is the father of Steven Moshier, a Harvard college student who was referred to the New York office of the Founding Church of Scientology in 1962 by a Dr. Dwight Wayne Batteau, vice president in charge of research at United Research, Inc., Cambridge, Massachusetts.]

See also in this regard:

Dr. Dwight Wayne Batteau
United Research, Inc.
Cambridge, Massachusetts

Mr. Roger Williams
1425 Harvest Avenue
Kettering 29, Ohio]

3. Dr. Paul H. Beaver
Leetonia, Ohio

[It appears that Dr. Beaver, a graduate of Western Reserve University and practitioner for approximately 25 years, became interested in Dianetics in 1950. Complaints were made to Dr. P. W. Conrad, president of the Columbiana County Medical Society as to Dr. Beaver's practice in the dianetic field. Please interview Dr. Paul H. Beaver as to his associations with Dianetics and Scientology.]

4. Searle T. Spangler
2732 Floral Trail
Long Beach
Michigan City, Virginia

5. Dr. Vincent S. Strangio, D.O.
601 Washington
Michigan City, Indiana
6. Ernest P. Messner
La Porte County Medical Society
Michigan City, Indiana
7. Roscoe Stevenson
Merchants' National Bank
6th & Franklin Streets
Michigan City, Indiana
8. Bob York
2202 South Franklin Street
Michigan City, Indiana
9. Palmer E. Myran
Indiana State Prison Music Director
Michigan City, Indiana
10. Dr. Klaus M. Friedburg
Three Oaks
Michigan
11. A. E. Weiss, M.D.
2911 Roslyn Trail
Long Beach, Indiana
12. Donald F. Pohlman
3800 Franklin
Michigan City, Indiana
13. Dr. James E. Carver
New Carlisle, Indiana

[The above-named individuals were involved
with the scientology group in Michigan City,

Indiana in 1960. Dr. A. E. Weiss, family doctor for Searle T. Spangler, complained to the American Medical Association in regard to a Dr. Strangio, Dr. Carver and Dr. Mackenzie, scientologists who tried to cure Mr. Spangler's child from "autism". The scientologists lived in the Spaulding Hotel and then at the farm of Dr. Carver on Sagunay Lake.

Dr. Strangio had taken lessons in scientology in Chicago and recommended the subject to his patients and friends. Dr. Strangio apparently had 100 hours in auditing and was qualified as an auditor in the organization. Dr. Strangio was available for private auditing at \$25 a session. Nina West and L. Ron Hubbard, Jr., also gave lectures in scientology. It appears that Dr. Strangio is now separated from his wife as a result of scientology.

Mr. Roscoe Stevenson is the former Chief of Detectives of Michigan City. He has indicated that he has a file on the scientology group but refuses to disclose the individuals involved. Bob York stated that he first heard of scientology through his doctor, Dr. Strangio, when he was under treatment for high blood pressure. Palmer E. Myran, the Indiana State Prison Music Director, also studied scientology under Dr. Strangio. Dr. Friedburg owns the Michigan Small Animal Hospital in Michigan City and rented the property to a Dr. Roland Mackenzie from 1957 to 1961.

Please question the above-named individuals about Dr. Roland Mackenzie, a scientologist, who died accidentally in Bell, California, on June 30, 1961 (the home of L. Ron Hubbard, Jr.). His wife Sylvia and their two children, Penny and Dawn, survived him. It appears that Dr. Carver and Dr. Mackenzie were quite friendly. The Carvers spent several thousand dollars (approximately \$6,000) on audits with the scientologists. Mr. Messner,

of the La Porte County Medical Society, first became aware of scientology through the complaint of Searle T. Spangler and as a result made an inquiry of the State Licensing Board. Investigator James E. Langford represented the State in this regard. Dr. Pohlman operates the clinic formerly owned by Dr. James Carver. He was associated with Dr. Carver for five years before acquiring Dr. Carver's business.]

14. Donald G. Pursell
Wichita, Kansas

[A Mr. Don G. Pursell, said to have been head of the Omega Oil Company in Wichita, Kansas, allegedly financed the Dianetics operation during its early conception. On June 12, 1958, Mr. Pursell filed an injunction against Mr. Hubbard for claiming to represent Dianetics Foundation in Wichita, Kansas. Include in investigation of Mr. Pursell a police record check and obtain information concerning this injunction and financing of Dianetics movement.]

15. Leonard H. Field
2010 Glen Drive
Jackson, Michigan

[Mr. Field indicated in a letter dated January 16, 1963, to the Department of Health, Education & Welfare that he recovered from some physical conditions as a result of the use of the E Meter by a scientology auditor on him. We would appreciate it if you would visit Mr. Field and learn further details of his treatment at the Washington organization. Determine whether or not any scientologists indicated that by use of the E Meter the professional auditor could bring about improvement in physical conditions.]

D. Far West:

1. Mrs. Bea Finch
912 - 45th Street
Sacramento, California

[Mrs. Finch complained to the Los Angeles Better Business Bureau in a letter dated August 7, 1961, about the scientology organization in regard to her minor son. She claimed that the scientologists informed him that psychologists and psychiatrists are not correct in their thinking and that they will raise his I.Q. 20 points for a \$300 fee.]

2. Solano County Medical Society
631 Tennessee Street
Vallejo, California

[The Solano County Medical Society reported a "rather pathetic case in Vallejo", California, involving L. Ron Hubbard and the hospitalization of a woman in the Napa State Mental Hospital.]

3. Mrs. Mary Alice Dillon
421 1/2 Goldenrod
Corona Del Mar, California

[In a letter dated January 28, 1963, addressed to the Food & Drug Administration, Mrs. Dillon discussed her mother's bad experience with the scientology organization. Please have an agent visit the above-named individual.]

4. Mrs. Vincent Wall, R.N.
Palm Harbor Hospital
12860 Palma Street
Garden Grove, California

[Mrs. Vincent Wall, a registered nurse, complained to the Public Health Service on

November 7, 1963, about two individuals in need of medical care who are being treated by a scientology school. One of these men suffers from poor eye sight; the other has painful arthritis.]

5. Lt. D. R. Phillips
Seattle Police Department
Seattle, Washington

[Lieutenant D. R. Phillips investigated the murder of William J. Fisk, pastor of the Church of Scientology, Seattle, Washington, by Russell E. Johnson in September, 1963.]

6. Mr. Victor Lygman, Jr.
5259 University Way # 101
Seattle, Washington

[Mr. Lygman indicated in a letter to the Department of Justice that he has had several contacts with members of the scientology organization. He was apparently a member of the Board of the local Mental Health Association. He stated that he has received invitations to meetings from a girl "who was close to being psychotic" and that at one time he was a member of a group that combined scientology with occult practices. One woman in this group "was admitted to a mental hospital suffering from a complete breakdown the day after a scientologist "auditor" had pronounced her "clear". Mr. Lygman also indicates that the Seattle telephone directory lists an "Institute of Scientific Relaxation" at 1012 Northeast Ravina Boulevard. Please interview Mr. Lygman to determine his knowledge of the various scientology organizations and determine if the Institute of Scientific Relaxation is, in fact, an organization connected with scientology.]

7. Mr. Don Wingate
Wingate Enterprises
Phoenix, Arizona

and

2636 Colorado Boulevard
Denver, Colorado

8. Mr. John Ray
c/o Ray Electronics
1717 Southwest Parkview Court
Portland 1, Oregon

[The above-named individuals manufactured a skin galvanometer known as an E-Meter for L. Ron Hubbard. In December, 1961, publications of the organization announced that all authorization for John Ray or Ray Electronics to distribute the machine had been cancelled and that the machines manufactured in the previous three years were no good and could not be used in the organization. Similarly, Mr. Wingate's name was dropped out of the literature as a supplier of the machines in 1960. We request that the above-named individuals be visited and inquiry be made as to their relations with the scientology organizations, the causes of the abandonment of machine production. A careful inventory of machines in their possession as well as an examination of the invoices of sales should be made.]

9. Mrs. Mierice Stanley
2145 Lakeshore Highway West
Oakville, Ontario, Canada

[Mrs. Stanley filed a complaint dated January 10, 1963, with the FBI concerning her husband, Gordon William Stanley, who was processed by the Founding Church in Washington for an amount in excess of \$3,500. Mrs. Stanley had to borrow money to pay this debt.]